

FLINT PUBLIC LIBRARY



3 2126 00103 307 0

Reference

REPORT
OF THE
Receipts and Expenditures
OF THE
Town of Middleton
FOR THE
Year Ending December 31, 1925



SALEM, MASS.
MILO A. NEWHALL & CO., PRINTERS
1926



For Reference

Not to be taken from this room



REPORT
OF THE
Receipts and Expenditures
OF THE
Town of Middleton
FOR THE
Year Ending December 31, 1925



SALEM, MASS.
MILO A. NEWHALL & CO., PRINTERS
1926



INDEX

Abatements	26
American Legion	19
Analysis of Appropriations and Payments, 1925	25
Assessed Valuation	62
Balance Sheet	29
Cash	28
County and State Tax	25
Cemetery Department	21
Contingent	21
Fire Protection	14
Health Department	17
Highway Department	10
Interest	24
Memorial Day	19
Middleton Electric Light	33
Moth and Tree Department	16
Municipal Indebtedness	26
Payroll Analysis	37
Police Department	13
Poor Department	17
Revenue Notes	26
School Department	18
Soldiers and State Aid	20
Tax Levy Analysis	27
Tax Returns	27
Town Officers	4
Town Officers Salaries	9
Town Treasurer's Report	31

PART II

Cemetery Endowment Report	51
David Cummings' Fund	54
B. F. Emerson Fund	55
Flint Public Library Fund	56
Jurors List	56
Librarian's Report	58
School Reports	67
Sealer of Weights and Measures Report	53
Tax Collector's Report	60
Town Hall Report	76
Vital Statistics Report	62

PART III

Report of Finance Committee	85
Town Warrant	87

Town Officers

Moderator

George Ogden Term expires March, 1926

Town Clerk

Wayne A. Giles Term expires March, 1926

Treasurer

Harry H. Bradstreet Term expires March, 1926

Selectmen

E. Stimpson Hutchinson Term expires March, 1926

William H. Sanborn, Clerk Term expires March, 1926

Maurice E. Tyler, Chairman Term expires March, 1926

Overseers of Poor

Lyman S. Wilkins Term expires March, 1926

Maurice E. Tyler Term expires March, 1927

Sands Pike Term expires March, 1928

Board of Health .

E. Stimpson Hutchinson Term expires March, 1926

William H. Sanborn Term expires March, 1926

Maurice E. Tyler Term expires March, 1926

Board of Assessors

Lyman S. Wilkins Term expires March, 1926

B. Frank Phillips Term expires March, 1927

Maurice E. Tyler Term expires March, 1928

School Committee

Albert W. Doolittle Term expires March, 1926

Mrs. M. W. Berry Term expires March, 1927

Arthur E. Curtis Term expires March, 1928



TOWN OFFICERS

5

Highway Surveyor

Clyde Hood Term expires March, 1926

Tax Collector

Henry A. Young Term expires March, 1926

Tree Warden

B. McGlauflin Term expires March, 1926

Moth Superintendent

B. McGlauflin Term expires January, 1926

Constable

Will A. Russell Term expires March, 1926

Chief of Police

Oscar Sheldon Term expires May, 1926

Superintendent of Burial

Arthur Peabody Term expires March, 1926

Inspector of Animals and Slaughtering

Lyman S. Wilkins Term expires March, 1926

Town Accountant

E. P. Oakman, Jr. Term expires May, 1927

Forest Fire Warden

Leon Soper Term expires January, 1926

Chief of Fire Department

Oscar Sheldon Term expires May, 1926

Sealer of Weights and Measures

Elmer O. Campbell	Term expires May, 1926
-------------------	------------------------

Manager of Electric Light Department

Maurice E. Tyler	Term expires April, 1926
------------------	--------------------------

Electric Light Commissioners

E. Stimpson Hutchinson	Term expires March, 1926
William H. Sanborn	Term expires March, 1926
Maurice E. Tyler	Term expires March, 1926

Water Commissioners

Oscar Sheldon	Term expires March, 1926
George Ogden	Term expires March, 1927
H. K. Richardson	Term expires March, 1928

Trustees David Cummings Fund

Maurice E. Tyler	Term expires March, 1926
Lyman S. Wilkins	Term expires March, 1927
George E. Barnaby	Term expires March, 1928

Trustees Flint Public Library

George E. Barnaby	Term expires March, 1926
William R. Godfrey	Term expires March, 1926
Henry A. Young	Term expires March, 1927
H. Galen Howe	Term expires March, 1927
Maurice E. Tyler	Term expires March, 1928
Charles Hutchinson	Term expires March, 1928

Cemetery Commissioners

Arthur Page	Arthur Peabody	Will A. Russell
-------------	----------------	-----------------

Trustees B. F. Emerson Fund

Naumkeag Trust Company, Salem, Mass.

ANALYSIS SHEET

7

ANALYSIS SHEET

	Town Appropriation	Transfer from Reserve	Receipts and Special Appropri'n	Due from Accounts Receivable	Total	Selectmen's Orders	Transfer to Reserve	Accounts Payable
Town Officers . . .	\$2,405.00	\$177.25			\$2,582.25	\$2,512.25		\$70.00
Highways . . .	3,500.00		b 2,350.00		5,850.00	5,841.69	8.31	
Bridges . . .	400.00				400.00	257.04	142.96	
Sidewalks . . .	300.00				300.00	268.69	31.31	
Snow Removal . . .	800.00				800.00	715.43	84.57	
East Street Water Loan	300.00				300.00	299.48	.52	
Road Machine . . .	420.00				420.00	420.00		
Moth . . .	481.36		68.75	161.06	711.17	688.27	22.90	
Tree Warden . . .	500.00				500.00	500.00		
Cemetery . . .	800.00				800.00	743.31	31.69	25.00
Cemetery, Endowment . . .			405.50		405.50	405.50		
School . . .	17,050.00	323.14			17,373.14	17,030.20		342.94
Library Account . . .	300.00				300.00	300.00		
Police . . .	800.00		a 500.00		1,300.00	1,112.68	187.32	
House Fires . . .	150.00		a 150.00		300.00	205.60	94.40	
Forest Fires . . .	750.00		a 350.00		1,100.00	967.67	132.33	
Firemen's Wages . . .	65.00				65.00	65.00		
Middleton Light Dept. . .	1,500.00	d 500.00	c 6,371.09		8,371.09	8,226.38		
Poor Department . . .	1,200.00	259.70	a 300.00	951.50	2,711.20	2,711.20		
Board of Health . . .	200.00				200.00	62.76	137.24	
Essex Sanitarium . . .	295.67				295.67	295.67		
Fire Whistle . . .	350.00	36.99			386.99	386.99		
Contingent . . .	1,200.00		a 400.00		1,500.00	1,309.89	190.11	
Town Hall . . .	1,000.00	153.30			1,553.30	1,553.30		
State Aid . . .				330.00	330.00	330.00		
Soldiers' Benefits . . .	84.00				84.00	84.00		
American Legion . . .	110.00				110.00	55.00		55.00

ANALYSIS SHEET

ANALYSIS SHEET (CONTINUED)

	Town Appropriation	Transfer from Reserve	Receipts and Special Appropriation	Due from Accounts Receivable	Total	Selectmen's Orders	Transfer to Reserve	Accounts Payable
Memorial Day	\$200.00	\$14.64	.	.	\$214.64	\$214.64	.	.
Memorial Tablet	500.00	.	.	.	500.00	474.90	25.10	.
Interest	1,500.00	.	.	.	1,500.00	1,249.92	250.08	.
Premiums	550.00	36.40	.	.	586.40	586.40	.	.
Municipal Indebtedness	1,500.00	g 500.00	.	.	2,000.00	1,500.00	f 500.00	.
Reserve Account . . . . .	.	.	11,192.30	.	.	1.02	.	.
State Tax . . . . .	.	.	g 3,231.94	.	3,231.94	3,231.94	.	.
County Tax . . . . .	.	.	e 2,578.56	.	2,578.56	2,578.56	.	.
Accounts Payable . . . . .	.	37.50	.	.	.	25.00	.	.
Accounts Receivable . . . . .	.	.	4,411.75	.	.	.	.	.
Abatement, 1923 . . . . .	.	.	112.58	.	.	112.58	.	.
Abatement, 1924 . . . . .	.	.	745.54	.	.	823.54	.	.
Revenue Notes . . . . .	.	.	30,000.00	.	.	33,500.00	.	.
Taxes, 1923 . . . . .	.	.	108.39	.	.	.	.	.
Taxes, 1924 . . . . .	.	.	14,025.89	.	.	.	.	.
Taxes, 1925 . . . . .	.	.	21,229.64	.	.	.	.	.
Poll Taxes, 1924 . . . . .	.	.	80.00	.	.	.	.	.
Poll Taxes, 1925 . . . . .	.	.	640.00	.	.	.	.	.

(a) Special Appropriations.
 (b) State Appropriation \$2100.00.
 Special Appropriation \$250.00.

(c) Receipts from customers.
 (d) Transfer from Municipal Indebtedness.

(e) Raised by Tax Levy.
 (f) Transfer to Light Account.
 (g) \$500 Transferred from War Bonus Reserve.

Town Government

TOWN OFFICERS' SALARIES

Appropriation	\$2,405 00
Transfer from reserve	177 25
	<u>\$2,582 25</u>

EXPENDITURES

SELECTMEN :

Maurice E. Tyler	\$125 00	
E. Stimpson Hutchinson	50 00	
E. Stimpson Hutchinson, accounts payable	25 00	
William Sanborn	<u>100 00</u>	
		\$300 00
Treasurer, H. H. Bradstreet		250 00
Clerk, Wayne Giles		200 00
Accountant, E. P. Oakman		300 00
Tax Collector, Henry Young		250 00

ASSESSORS :

B. Frank Phillips	30 00	
Maurice E. Tyler and registrar	371 75	
Lyman Wilkins	<u>146 00</u>	
		547 75

REGISTRARS :

E. Stimpson Hutchinson	18 00	
William H. Sanborn	<u>16 50</u>	
		34 50
Moderator, George Ogden		25 00
Inspector of Slaughtering, Lyman S. Wilkins, 1924-25		50 00

Inspector of Cattle, Lyman S. Wilkins,	
1924-25	\$300 00
Sealer of Weights and Measures, Elmer O. Campbell	100 00
Constable, Will A. Russell	50 00

OVERSEERS OF POOR :

Sands Pike, accounts payable	\$25 00	
Maurice E. Tyler	50 00	
Lyman S. Wilkins	25 00	
		100 00
Superintendent of Burials, Arthur Peabody		15 00

WATER COMMISSIONERS :

George Ogden	\$10 00	
H. K. Richardson, accounts payable	10 00	
Oscar Sheldon, accounts payable	10 00	
		30 00

CEMETERY COMMISSIONERS :

Arthur Page	\$15 00	
Will A. Russell	15 00	
		30 00
		<u>\$2,582 25</u>

Highways and Bridges

Highways

Appropriation	\$3,500 00
Received from State	2,190 00
Special appropriation	250 00
	<u>\$5,850 00</u>

HIGHWAY ACCOUNT

11

EXPENDITURES

Labor	\$2,761 15	
Team and driver	1,378 98	
Automobile and truck	150 75	
Road oil	956 41	
Gasoline and oil	216 52	
Culvert	163 94	
Sand, rock and gravel	112 23	
Repairs to tractor	58 84	
Repairs to tools	11 35	
Tools	14 12	
Dynamite	6 73	
Cement	4 75	
Freight and express	1 50	
Miscellaneous	4 42	
Transfer to reserve	8 31	
		<hr/>
		\$5,850 00

Snow Removal and Sanding

Appropriation	\$800 00
---------------	----------

EXPENDITURES

Labor	\$227 55
Horse hire	58 25
Truck and automobile	211 25
Repairs to tractor :	
Storage	40 00
Painting	26 40
Repairs and supplies	75 16
Gasoline and oil	18 67

Repairs to plow	1 00	
Sanding walks :		
Labor	24 50	
Truck	8 00	
Sand	21 00	
Transfer to reserve	88 22	
		\$800 00

Bridges

Appropriation	\$400 00
---------------	----------

EXPENDITURES

Labor	\$ 73 60	
Truck	17 50	
Signs	43 00	
Gravel	40	
Lumber	122 54	
Transfer to appropriation	142 96	
		\$400 00

Sidewalks

Appropriation	\$ 300 00
---------------	-----------

EXPENDITURES

Labor	\$154 35	
Truck	103 34	
Sand and gravel	11 00	
Transfer to reserve	31 31	
		\$300 00

Road Machine Appropriation

Appropriation	\$420 00
---------------	----------

EXPENDITURES

Expended	\$420 00
----------	----------

East Street Water Line

Appropriation	\$300 00
---------------	----------

EXPENDITURES

Expended by Danvers Water Board	\$299 48	
Transfer to reserve	52	
		\$300 00

Protection of Persons and Property

Police

Appropriation	\$800 00	
Special appropriation	500 00	
		\$1,300 00

EXPENDITURES

Labor	\$599 00
Automobile	225 50
M. M. Sullivan, lawyer	135 00
Court fees	64 86
Uniforms	34 50

Care of prisoners	22 50
Matron at jail	10 00
Telephone	14 87
Repairs to town lockup	3 25
Miscellaneous supplies	2 50
Carfare	70
Transfer to reserve	187 32
	<hr/>
	\$1,300 00

Forest Fires

Appropriation	\$750 00
Special appropriation	350 00
	<hr/>
	\$1,100 00

EXPENDITURES

Labor	\$436 00
Truck and automobile	122 75
Extinguishers, (N. E. Fire Appliance)	280 85
Shovels, buckets, cans, pumps and rope	53 96
Lunches	18 51
Soda, four kegs	14 27
Sprayer at fire	10 00
Carboy of acid	8 86
Freight	3 97
Team	3 00
Water	9 50
Electricity	6 00
Transfer to reserve	132 33
	<hr/>
	\$1,100 00

House Fires

Appropriation	\$150 00	
Special appropriation	150 00	
	<hr/>	\$300 00

EXPENDITURES

Labor	\$86 50	
Truck	52 00	
Danvers chemical	50 00	
Miscellaneous supplies	1 60	
Water	9 50	
Electricity	6 00	
Transfer to reserve	94 40	
	<hr/>	\$300 00

Fire Alarm Whistle

Appropriation	\$350 00	
Transfer from reserve	36 99	
	<hr/>	\$386 99

EXPENDITURES

Sterling siren whistle (F. M. Hardy, agent)	\$261 25	
G. W. Andrews, building roof for whistle		
on hose house	80 00	
G. W. Newman, painting	15 00	
William M. Young, wiring	26 90	
Boston and Maine R. R., freight	3 84	
	<hr/>	\$386 99

Firemen's Wages

Appropriation	\$65 00
Expended	65 00

Forestry Department

Tree Warden

Appropriation	\$500 00
---------------	----------

EXPENDITURES

Labor	475 64	
Team	21 50	
Bolts	50	
Supplies	2 36	
	2 36	\$500 00

Moth Department

Appropriation	\$481 36	
Received from private work	15 00	
Received from sale of lead	32 00	
Received from State, account of highways	21 75	
Due from State	161 06	
	161 06	\$711 17

EXPENDITURES

Labor	\$558 77	
Team	96 50	
M. E. Tyler, time on moth notices	9 60	
Moth notices and envelopes	5 25	
Gasoline	8 32	
Repairs	5 40	
Burt McGlaufflin, expenses to moth meeting	3 00	
Freight and express	1 43	
Transfer to reserve	22 90	
	22 90	\$711 17

Health and Sanitation

Board of Health

Appropriation	\$200 00
---------------	----------

EXPENDITURES

Returning notices and burial permits	\$60 00	
Reports to State	2 00	
Postage	76	
Transfer to reserve	137 24	
		\$200 00

Essex Sanitarium

Appropriation	\$295 67
Expended	\$295 67

Poor Department

Appropriation	\$1,200 00	
Special appropriation	300 00	
Accounts receivable	951 50	
Transfer from reserve	259 70	
		\$2,711 20

EXPENDITURES

Care of town poor	\$868 37	
Care of town poor by other cities		
and towns	891 33	
Care of poor, Town of Danvers	294 00	
" " City of Peabody	530 00	
" " State of Massachusetts	127 50	
		\$2,711 20

School Department

Appropriation	\$17,050 00
Transfer from reserve	323 14
	\$17,373 14

EXPENDITURES

Teachers	\$5,487 00
Superintendent's salary	580 02
Superintendent's expenses	136 18
Janitor	830 00
Doctor Nichols	50 00
Nurse, Mary Roundy	264 00
Nurse, expenses and supplies	25 85
High school tickets, Eastern Mass. Ry. and B. & M.	712 64
Transportation by auto., Tinkham's garage	1,810 00
" " Matin F. Murphy	222 00
" " A. Page	56 00
Tuition at Beverly Industrial	142 00
" " Danvers High School	2,985 39
Accounts payable Danvers High School	323 14
Tuition at Peabody High School	270 00
Harley M. Tyler, refund on tickets	272 00
Charles E. Phaneuf, refund on tickets	116 00
Desks, chairs and tools	81 23
Books	482 59
Supplies	375 39
Fuel	420 00
Premium, barge insurance	219 24
Water and lights	76 02
Truant officer	10 00
Miscellaneous	42 27

REPAIRS TO SCHOOL :

Marshall & Smith, plastering, etc.	825 54	
F. M. Williams, painting	408 69	
E. E. Richardson, miscellaneous	39 80	
A. W. Leavitt, wiring	31 66	
G. E. Smith, whitewashing	12 00	
Pyne & Smith, furnace repairs	41 00	
Ryan & Baker, furnace repairs	5 69	
		\$1,364 38
Supplies, account payable		19 80
		<u>\$17,373 14</u>

Flint Public Library Account

Appropriation	\$300 00
Expended	\$300 00

American Legion

American Legion Augustus P. Gardner Post

Appropriation	\$110 00
---------------	----------

EXPENDITURES

Expended	\$55 00	
Transfer to accounts payable	55 00	
		<u>\$110 00</u>

Memorial Day

Appropriation	\$200 00	
Transfer from reserve	14 64	
		<u>\$214 64</u>

EXPENDITURES

Band	\$108 00
Flowers	24 96
Speaker	20 00
Refreshments	17 00
Flags	18 08
Wreaths	15 60
Programs	5 00
Organist	5 00
Reader	1 00

\$214 64

Memorial Tablet

Appropriation

\$500 00

EXPENDITURES

Labor	\$113 50
Team	19 00
Gravel, sand and cement	20 30
Moving stone, W. H. Milbury	20 00
Mason work, Marshall & Smith	57 35
Tablet and alterations, Albert Russell & Co.	218 00
Cutting stone, John Meagher & Co.	26 75
Transfer to reserve	25 10

\$500 00

Soldiers' Benefits

Appropriation

\$84 00

Expended

84 00

State Aid

Due from State

\$330 00

Expended

330 00

Cemetery

Appropriation	\$800 00
---------------	----------

EXPENDITURES

Labor	\$632 62
Team	11 87
Book for commissioners	18 13
C. E. Bragdon, supplies	25 30
Arthur T. Page, supplies	10 18
Danvers Hardware Co., supplies	11 45
Miscellaneous supplies and repairs	3 16
Blueprints	10 00
Cards and printing	8 60
Loam	6 00
Daniel O'Rourke, lawyer, accounts payable	25 00
Water	6 00
Transfer to reserve	31 69
	<hr/>
	\$800 00

Cemetery Endowment

Income from interest	\$405 50
Expense by Arthur M. Peabody	405 50

Contingent

Appropriation	\$1,200 00
Special appropriation	300 00
	<hr/>
	\$1,500 00

EXPENDITURES

Town Officers' Expenses :	
Selectmen, postage, paper, etc.	\$ 37 40
Treasurer, postage, books, etc.	38 06

Town Clerk, safe	\$175 00	
“ “ stamps	14 34	
“ “ administering oaths	12 75	
“ “ recording vital statistics	62 50	
		\$264 59
Accountant, postage, books and supplies		39 76
Tax Collector, postage, advertising and supplies		71 28
Assessor, books	\$17 67	
“ auto B. Frank Phillips	16 00	
		33 67
M. E. Tyler, special services		36 45
Election Officers :		
B. J. Graham	\$7 00	
B. Gertrude Hayward	7 00	
F. O. Richardson	7 00	
Mrs. Oscar Sheldon	7 00	
J. Tedford	7 00	
Mrs. Elmer O. Campbell	3 50	
Mrs. A. Rogers	3 50	
H. M. Tyler	3 50	
		45 50
Lunches for election officers, A. L. Atwood		9 50
Sealer of Weights and Measures :		
Auto	\$25 00	
Insurance	18 75	
Replating	8 00	
Miscellaneous supplies	12 12	
Express	6 16	
		\$ 70 03
Town Reports, Milo A. Newhall		129 00
Ballots		14 60
Inspection of hydrants, Danvers		98 18
Labor, taking census, R. Currier, 10½ days		42 00

CONTINGENT ACCOUNT

23

H. K. Richardson, removing snow, 1922-23	\$80 00
G. Currier, removing snow, 1923	8 00
Fire extinguishers	29 40
Recording deeds	24 48
July 4th celebration	50 00
Advertising	33 00
Freight and express	18 06
Poll list	19 35
Warrants, etc.	4 30

Work Around Church Yard :

Labor	\$10 65	
Team	17 00	
Gravel	3 00	
		30 65
Gas tank for beacon light and expenses		20 88
M. E. Tyler, perambulating		10 00
William H. Sanborn, perambulating		10 00
M. L. Sullivan, lawyer		10 00
Making signs and placing posters		11 00
Wire privilege		6 00
Safe deposit box		6 00
Certifying notes		6 00
Miscellaneous		2 75
Transfer to reserve		190 11
		<u>\$1,500 00</u>

Town Hall

Appropriation	\$1,000 00	
Special appropriation	400 00	
Transfer from reserve	153 30	
		<u>\$1,553 30</u>

EXPENDITURES

Repairs :

Painting, Fred Wendell	\$575 06	
Plastering, etc., Marshall & Smith	141 05	
Electrical work, A. W. Leavitt	29 39	
Electrical work, Ralph Parsons	3 78	
Miscellaneous repairs, G. W. Andrews	29 17	
Cement curbing, G. W. Andrews	10 00	
		\$788 45
Janitor, H. A. Young		253 60
Fuel		208 00
Coal stove		94 55
Oil stove		18 00
Chairs		52 90
Lights		92 64
Water		20 00
Miscellaneous supplies		22 91
Telephone		2 25
		<u>\$1,553 30</u>

Interest

Appropriation		\$1,500 00
Expended	\$1,249 92	
Transfer to reserve	250 08	
		<u>\$1,500 00</u>

Insurance Premiums

Appropriation	\$550 00	
Transfer from reserve	36 40	
		<u>\$586 40</u>

COUNTY TAX

25

EXPENDITURES

Liability policies	\$447 90	
School insurance	88 50	
Treasurer's bond	25 00	
Tax Collector's bond	20 00	
Town Clerk's bond	5 00	
		<hr/>
		\$586 40

State Tax

Tax levy	\$3,231 94
Expended	3,231 94

County Tax

Tax levy	\$2,578 56
Expended	2,578 56

Analysis of Tax Levy

Money raised to be expended as follows:

County tax	\$3,231 94	
State tax	2,578 56	
Appropriation, 1925	42,561 05	
Overlay	1,318 52	
		<hr/>
		\$49,690 07

Money to be raised as follows:

Tax levy	\$37,490 07
Estimated receipts	12,200 00
	<hr/>
	\$49,690 07

Revenue Notes

Notes payable January 1, 1925	\$23,000 00	
Notes contracted during year	<u>30,000 00</u>	\$53,000 00
Note paid	\$33,500 00	
Balance notes payable Dec., 1925	<u>19,500 00</u>	\$53,000 00

Municipal Indebtedness

Appropriation		\$2,000 00
Transfer to electric lighting	\$ 500 00	
Transfer to reserve	500 00	
Expended	<u>1,000 00</u>	\$2,000 00

Abatement 1923

Balance January 1, 1925		\$971 20
Taxes abated 1925	\$112 58	
Transfer to abatement reserve	<u>858 62</u>	\$971 20

Abatement 1924

Transfer from abatement reserve		\$825 54
Taxes abated, 1925	\$743 54	
Poll taxes abated, 1925	<u>78 00</u>	\$825 54

Abatement 1925

On hand January 1, 1926		\$1,318 52
-------------------------	--	------------

Tax Levy 1923

Balance due January 1, 1925	\$189 32	
Transfer to reserve	<u>31 65</u>	
		\$220 97
Receipts, 1923		220 97

Poll Tax 1923

Balance due January 1, 1925	\$10 00
Transfer from reserve	10 00

Tax Levy 1924

Balance due January 1, 1925	\$14,617 54	
Transfer to reserve	<u>137 60</u>	
		\$14,755 14
Receipts, 1924	\$14,692 03	
Balance December 31, 1925	<u>63 11</u>	
		\$14,755 14

Poll Tax 1924

Balance January 1, 1925	\$48 00	
Transfer to reserve	<u>32 00</u>	
		\$80 00
Abatement	\$78 00	
Receipts	<u>2 00</u>	
		\$80 00

Moth Assessment 1924

Balance January 1, 1925	\$79 40
Receipts	79 40

Tax Levy 1925

Tax levy		\$36,902 84
Receipts, 1925	\$21,229 64	
Balance due December 31, 1925	15,673 20	
		<hr/>
		\$36,902 84

Poll Tax 1925

Tax levy		\$746 00
Polls collected 1925	\$640 00	
Balance due December 31, 1925	106 00	
		<hr/>
		\$746 00

Cash Account

Balance on hand January 1, 1925	\$ 5,391 76	
Receipts for year	91,369 42	
		<hr/>
		\$96,261 18
Selectmen's orders	\$91,316 50	
State aid	330 00	
Cash balance December 31, 1925	5,114 98	
		<hr/>
		\$96,761 48

Accounts Payable

Accounts payable December 31, 1925	\$ 35 00	
Appropriation accounts	492 94	
		<hr/>
		\$527 94
Accounts paid during year	\$25 00	
Accounts payable December 31, 1925	502 94	
		<hr/>
		\$527 94

Excess on Tax Sales

Balance January 1, 1925 against property	\$89 13	
Receipts from tax sales	23 00	
		<hr/>
		\$112 13
Balance December 31, 1925		112 13

Balance Sheet

Cash	\$ 5,114 98	
Accounts receivable	3,492 47	
1924 tax levy	63 11	
1925 tax levy	15,673 20	
1925 poll tax levy	106 00	
1926 tax levy, special appropriation	2,700 00	
		<hr/>
		\$27,749 76
Accounts payable	\$ 502 94	
Excess from tax sales	112 13	
Revenue notes payable	19,500 00	
Overlay 1925	1,318 52	
War bonus reserve	35 76	
Abatement reserve	33 08	
Excess and deficit	6,247 33	
		<hr/>
		\$27,749 76

Net Funded Debt

Net funded debt	\$6,800 00	
Refunding notes	\$300 00	
Electric Light Co. notes	500 00	
Essex Sanitarium notes	6,000 00	
		<hr/>
		\$6,800 00

Trust Funds Accounts

Trust funds		\$33,251 95
David Cummings fund, stock	\$1,592 25	
David Cummings fund, cash	7,929 11	
Charles L. Flint, public library fund	5,072 51	
B. F. Emerson public library fund	10,077 89	
Cemetery perpetual care fund	8,580 19	
		<u>\$33,251 95</u>

Accounts Receivable

Balance January, 1925	\$6,498 96	
Additional accounts at end of year	1,442 56	
		<u>\$7,941 52</u>
Transfer from reserve	\$ 37 30	
Accounts credited during year	4,411 75	
Balance due December 31, 1925	3,492 47	
		<u>\$7,941 52</u>
Due from State Treasurer, state aid	\$330 00	
“ “ “ “ moth	161 06	
“ “ “ “ poor	428 18	
“ “ City of Boston	849 65	
“ “ City of Peabody	560 00	
“ “ City of Salem	56 25	
“ “ Town of Danvers	294 00	
“ “ Middleton light department	813 33	
		<u>\$3,492 47</u>

Treasurer's Report for 1925

RECEIPTS

Balance January 1, 1925	\$5,391 76
Received from Henry A. Young, 1923 taxes	108 39
Received from Henry A. Young, 1923 interest	6 27
“ “ 1923 abatement	112 58
“ “ 1924 taxes	14,025 89
“ “ 1924 interest	562 95
“ “ 1924 polls	80 00
“ “ 1924 abatement	745 54
“ “ 1925 taxes	21,229 64
“ “ 1925 interest	11 72
“ “ 1925 polls	640 00
“ “ rent of hall	279 30
“ “ rent of piano	27 00

MIDDLETON ELECTRIC LIGTH DEPT.

Maurice E. Tyler, elec. light collections	\$6,336 09
“ “ “ “ construction	35 00

STATE TREASURER

Account highways	\$4,186 87
“ “ spraying	59 30
“ “ lead	30 00
“ “ gypsy and brown tail moth	160 09
“ “ vocational education	100 00
“ “ corporation tax (business)	627 94
“ “ “ (public service)	98 76
“ “ inspector of animals	75 00
Reimbursement loss of taxes	500 41
Account superintendent of schools	386 65
“ transportation high school pupils	1,206 33
“ tuition of children	540 53

Account street railway tax	\$506 44
“ state aid	338 00
“ national bank tax	96
“ forestry	12 25
“ soldiers' exemption	24 57
“ income tax, 1922	10 00
“ income tax 1923	50 00
“ “ “ 1924	80 00
“ “ “ 1925	2,711 20

COUNTY TREASURER

Account dog tax	\$ 213 64
“ reimbursement tuberculosis hospital	2,156 54

SUNDRIES

W. W. Wilkins, private moth work, 1923	\$ 17 00
W. W. Wilkins, lead sold and private work	20 00
Town of Danvers, poor department	278 98
“ “ land around pond	208 80
City of Salem, poor department	321 50
City of Lynn, poor department	560 70
City of Lynn, poor department	472 90
E. S. Hutchinson, moth work, 1923	11 00
Merchants National Bank, revenue notes	30,000 00
First District Court, fines	361 34
Salem Savings Bank, (endowed lots)	4 50
Salem Five Cents Sav. Bank, (endowed lots)	123 50
Danvers Savings Bank, (endowed lots)	277 50
Essex Agricultural School, refund transfer	9 53
E. P. Oakman, telephone tolls	15
Burt McGlauffin, lead sold	32 00
“ “ private moth work	15 00
“ “ “ “ account of State	21 75
Leon Soper, forest fire refund	4 50

M. W. Berry, cemetery lot	\$20 00	
H. A. Young, account tax sales	23 00	
“ “ “ expenses	20 50	
E. O. Campbell, sealer's fees	33 29	
Clifton Berry, tuition	60 00	
Oscar H. Sheldon, junk sold	25 90	
William Daley, forest fires	13 50	
Sundry licenses	39 00	
Advertising gas tank permits	8 00	
Interest on deposits	110 03	
		\$96,761 48
Town orders	\$91,316 50	
State aid orders	330 00	
Cash on hand and in bank, January 1, 1926	5,114 98	
		\$96,761 48

Middleton Electric Light Co. Report

Operating Revenue

Metered sales to customers	\$6,883 74	
Town appropriation	988 89	
		\$7,872 63

Operating Expenses

Electricity purchased from Danvers for	
house lights	\$3,499 68
Street lights	1,122 67
Maintenance repairs to entire system	1,783 39
Maurice E. Tyler, manager's salary	600 00
General office expenses	70 55
Depreciation	511 19
Freight and express	11 29

Profit and Loss Statement

Credit balance, January 1, 1925	\$1,790 44	
Credit balance from income account	273 86	
		<u>\$2,064 30</u>

Income Statement

Operating revenue	\$7,872 63	
Operating expenses	7,598 77	
Net operating revenue, (deficit)		\$273 86
Ratio of operating expenses to operating revenue	98.62%	

Miscellaneous Credits

Interest	\$40 75	
Note	500 00	
Credit balance, December 31, 1925	1,523 55	
		<u>\$2,064 30</u>

Balance Sheet

Plant investment	\$14,395 72	
Accounts receivable	943 13	
Material and supplies	146 01	
		<u>\$15,505 86</u>
Appropriation for construction	\$8,666 60	
Notes payable	500 00	
Accounts payable	813 33	
Interest accrued	2 38	
Loans prepayment	4,000 00	
Profit and loss,	1,523 55	
		<u>\$15,505 86</u>

Total Cost of Plant

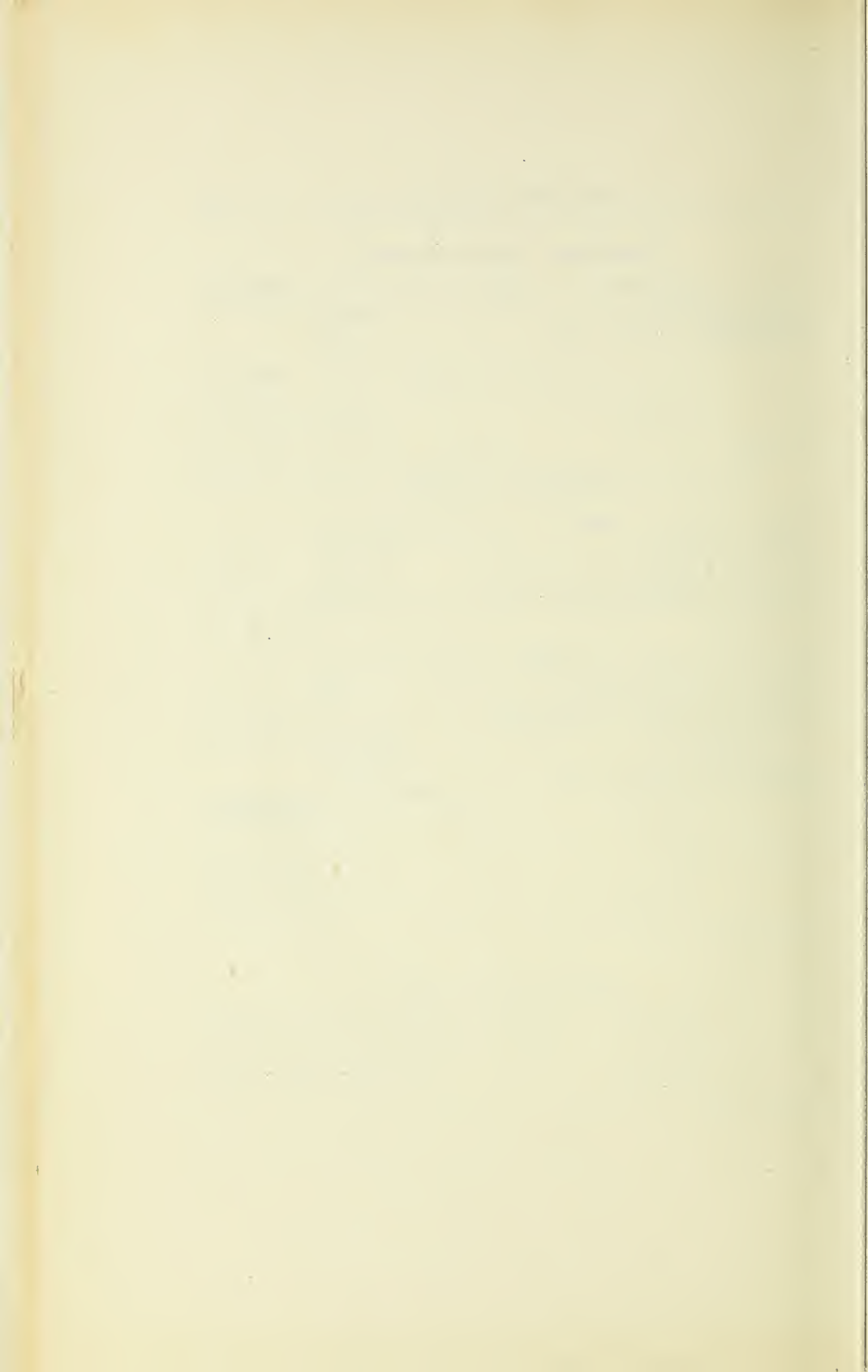
Poles, fixtures and overhead equipment	\$13,318 22	
Customers' meters and installation	1,602 39	
Street lighting equipment	1,186 07	
Line transformers	1,446 40	
		<u>\$17,553 08</u>

War Bonus Refund Reserve

Balance on hand January 1, 1925		\$535 76
Paid hospital notes	\$500 00	
Balance December 31, 1925	<u>35 76</u>	
		\$535 76

Reserve Account

Balance January 1, 1925	\$1,562 17	
Sundry receipts	11,284 05	
Transfers from unexpended balances	1,815 94	
Transfer from tax accounts	<u>201 25</u>	
		\$14,863 41
Transfer to balance overdrafts	\$1,548 72	
Refund to State treasurer	1 02	
Estimated receipts to reduce 1925 tax levy	9,500 00	
Balance December 31, 1925	<u>3,813 67</u>	
		\$14,863 41



Payroll Analysis

OF FOLLOWING

Departments

Highways

Forest Fires

Sidewalks

Moth

Bridges

Police

House Fires

Cemetery

Snow Removal

Tree Warden



Payroll Analysis

Highways

Clyde Hood	\$690 90
Clyde Hood, team and auto	974 25
Oscar Sheldon, team and truck	547 00
W. Wendell, truck	38 98
Lyman Wilkins and team	22 00
John Connors, truck	2 00
Bert Daniels	414 00
W. Gould	325 50
Harry Richardson	228 75
Otis Evans	218 25
Bernard Bent	182 50
W. W. Wilkins	170 50
Walter Clayton	95 50
G. Evans	94 50
E. Wilkins	62 75
C. Osgood	56 00
Charles Wilkins	54 00
S. O'Rourke	43 00
J. Currier	13 50
W. Weeks	13 50
Howard Hood	13 25
P. O. Richardson	11 50
Roy Lord	5 50
F. E. Weeks	4 75
E. R. Gould	3 75
Otis Renald	2 75
Herbert Roode	2 00
<hr/>	
\$4,290 88	

Church Yard Work

Clyde L. Hood	\$ 2 40	
Oscar Sheldon, team	17 00	
Otis Evans	6 25	
Charles Wilkins	2 00	
	<hr/>	\$27 65

Sidewalks

Clyde Hood	\$ 66 00	
Clyde Hood, team	103 00	
W. Wendell, truck	2 34	
Walter Clayton	37 25	
W. Gould	19 25	
Bert Daniels	17 00	
Harry Richardson	12 75	
	<hr/>	\$257 69

Tree Warden Payroll

B. McGlauffin	\$248 64	
B. McGlauffin, team	24 50	
C. Osgood	170 00	
Grant Morrison	35 00	
Bert Daniels	11 00	
Harry Richardson	8 00	
	<hr/>	\$497 14

Forest and House Fires

Leon Soper and auto	\$77 75
Oscar Sheldon and auto truck	10 00
Albert Sheldon and truck	14 50
Fred Creed and truck	39 00
Middleton Motor Co.	13 00
C. Osgood and car	25 00
Roy Osborn, truck and sprayer	30 00
W. Colton and car	6 00
Elmer Campbell and car	14 00
M. Evans and car	5 00
Clyde Hood and car	6 25
W. Russell and car	8 25
R. Berry and car	3 00
Roger Esty and car	3 00
B. Graham and car	3 00
C. Richardson and car	32 25
W. Wendell and car	6 00
G. Groce	25 00
C. Groce	21 00
R. Wendell	25 00
O. Pickard and team	23 00
J. Pickard	18 00
W. Roberts	19 00
G. Morrison	16 50
H. Tyler	13 50
G. Evans	12 75
B. Evans	13 00
Charles Wilkins	13 00
P. Goodale	11 00
A. Snow	10 50
Otis Wilkins	7 00
F. Snow	9 50

W. Wilkins	9 50
E. G. Rowell	8 00
C. Bracon	9 00
J. R. Russell	9 50
J. O. Richardson	6 75
M. Young	5 00
M. Betts	6 50
G. Sheldon	5 25
George McIntyre	5 00
R. Peabody	4 50
E. P. Oakman	4 50
J. G. Cronin	4 50
J. Lewis	4 00
A. Hibbard	4 00
H. Richardson	4 00
P. Goodwin	3 50
I. Wendall	3 50
E. Wilkins	2 75
A. Partons	2 50
J. Ryer	2 50
E. Wilkins	2 75
P. Young	2 50
R. Floyd	2 50
R. Barbrick	2 00
H. Currier	2 00
A. Marshall	2 00
J. Marshall	2 00
F. Currier	2 00
W. Milberry	2 00
H. Croxford	2 20
R. Sanborn	2 00
Charles Hutchinson	2 00
Albert Lord	2 00

J. Cronin	1 50
R. Weeks	1 50
C. Wendall	1 50
Burt McGlauflin	1 50
Leon Crossman	1 50
H. Nelson	1 00
H. Milberry	1 00
M. DeSomnia	1 00
J. W. Osborne	1 00
P. Russell	1 00
F. Fossa	1 00
O. Evans	1 00
C. Abbie	1 00
W. McGlauflin	1 00
Harley Tyler	1 00
A. Beauregard	1 00
L. Wright	1 00
M. Wright	1 00
C. Robinson	1 00
E. Brown	50
A. Fuller	50
G. Currier	50
R. Currier	50
G. Cappas	50
G. Fictas	50
B. Daniels	50
B. Dexter	50
E. Fossa	50
P. Jankoski	50
H. Hood	50
J. Brown	50
A. Hallord	50
D. Murphy	50

P. Murphy	50
R. Green	50
W. Meade	50
M. Wildes	50
E. Leary	50
J. Pappas	50
T. Rowell	50
	<hr/>
	\$697 25

Highway Bridges

Clyde Hood	\$29 10
Clyde Hood, team	17 50
Bert Daniels	21 50
W. Clayton	13 75
Howard Hood	8 00
W. Gould	1 25
	<hr/>
	\$91 10

Police

E. Hillman	\$247 70
E. Hillman and car	157 50
Oscar Sheldon	165 25
Oscar Sheldon, car	3 00
Will A. Russell	84 50
Will A. Russell, car	42 50
Everett Bryer	49 50

Albert Sheldon and car	37 00	
Fred Creed and car	7 50	
George Barnaby	6 00	
W. Milberry	6 00	
Ben Evans	5 00	
Arthur Page and car	4 00	
M. Butts	2 25	
E. Duclow	2 25	
Leon Crossman	1 75	
E. P. Oakman	1 25	
C. Osgood, car	1 00	
Will Turnbull	50	
	<hr/>	\$824 50

Cemetery

Arthur M. Peabody	\$247 53	
George Barnaby	126 50	
Albert Gerry	116 75	
Roland Peabody	90 75	
J. Allen Atwood and team	23 14	
J. Tedford	15 75	
B. McGlauffin and team	4 32	
Roger Peabody	4 00	
Celesta Peabody	2 25	
L. Anderson	2 00	
W. Butts	2 00	
E. Foss	2 00	
J. Currier	2 00	
P. Russell	2 00	
Leon Soper	2 00	
C. Osgood	1 50	
	<hr/>	\$644 49

Moth Payroll

Burt McGlauflin	\$214 89
Burt McGlauflin, team	69 50
W. W. Wilkins	114 88
W. W. Wilkins, team	3 00
C. Osgood	96 50
Roger Peabody	50 50
Frank Curtis	24 00
Oscar Sheldon and team	48 00
Harry Richardson	16 00
William Roberts	8 00
Walter Clayton	6 00
Bert Daniels	4 00

\$655 27



ANNUAL REPORTS

OF THE

Various Committees

OF THE

Town of Middleton

FOR

Year Ending December 31, 1925

PART II



Cemetery Endowment Account—1925

NAME	No. of Lot	Fund	Balance 1924	Interest Received	Amount Withdrawn	Balance
Atwood, L. Frank . . .	360	\$100 00	\$133 04	\$6 39	\$6 00	\$133 43
Averill, Edward P. . .	52	100 00	101 92	4 87	5 00	101 79
Averill, Joseph . . .	346	100 00	103 50	4 97	5 00	103 47
Barnaby, Caroline V. .	646	100 00	103 96	4 97	5 00	103 93
Batchelder, Harold T. .	528	75 00	77 46	3 71	5 00	76 17
Berry, Allen	112	122 90	126 84	6 05	7 00	125 89
Berry, William . . .	178	100 00		1 88		101 88
Bryer, Allen D. . . .	526	100 00	108 28	5 18	6 00	107 46
Conlon, Mary A. . . .		100 00	102 64	4 90	4 00	103 54
Curry, Mary A. . . .	342	100 00	100 69	4 80	4 00	101 49
Curtis, Phoebe		50 00	51 01	2 45	2 00	51 46
Day, Mrs. Geo. E. . .	588	50 00	50 40	2 41	1 00	51 81
Demsey, J. W. . . .	156	100 00				
Dennett, Ruth H. . .	24	75 00	75 64	3 61	3 00	76 25
Emerson Benjamin F. .	214	150 00		6 56	4 00	152 56
Emerson, Eunice . . .	166	100 00	101 98	4 87	4 00	102 85
Estey, Annie E. . . .	572	100 00	110 45	5 29	10 00	105 74
Esty, Allena A. . . .	258	100 00	102 88	4 91	5 00	102 79
Esty and Hutchinson .	48	100 00	103 71	4 97	5 00	103 68
Eaton, Irvin L. . . .	168	75 00	75 70	3 61	3 00	76 31
Fowley, Alonzo . . .	12	100 00	104 75	5 01	5 00	104 76
Frame, L. Maria . . .	516	125 00	126 57	6 05	7 00	125 62
Fuller, Jeremiah . . .	70	125 00	75 16	4 01	3 50	125 67
Fuller, Lida A. . . .	686	100 00	100 00	5 22	3 50	101 72
Fuller, Sophronia . .	236	200 00	269 84	12 94	15 00	267 78
Fuller, Timothy & Lydia	268	100 00	102 53	4 90	4 00	103 43
Flint, George B. . . .	152	66 30	66 67	3 18	3 00	66 85
Goswiler, Carl B. . .	716	150 00	153 21	7 34	5 00	155 55
Gifford, William . . .	180	100 00	104 61	5 01	5 00	104 62
Gould, Porter I. . . .	414	100 00	102 51	4 91	5 00	102 42
Goodwin, Ira E., Heirs of	380	100 00	106 58	5 10	6 00	105 68
Graves, D. A. . . .	234	100 00	103 05	4 94	6 00	101 99
Graves, Kendall E. . .	586	100 00		1 88		101 88
Haskell Ella C. . . .	390	200 00	208 62	10 01	8 00	210 63
Hall, E. P.	106	100 00	102 16	4 90	5 00	102 06
Harlow, Levi F. . . .	684	100 00	100 98	4 83	4 50	101 31
Higgins, Lewis S. . .	264	100 00	102 52	4 90	4 00	103 42
Hobbs, Kathryn 1/2 . .	588	50 00	52 50	2 50	1 00	54 00
Hutchinson, Carolina A.	253	100 00	103 11	4 94	5 00	103 05
Hutchinson, Elisha P.	740	100 00	102 37	4 89	5 00	102 26

Cemetery Endowment Account—Continued

NAME	No. of Lot	Fund	Balance 1924	Interest Received	Amount Withdrawn	Balance
Hutchinson and Russell	518	\$100 00	\$101 37	\$4 85	\$5 00	\$101 22
Jones, John E. . . .	372	100 00	102 94	4 93	4 00	103 87
Jones, Samuel . . .	290	100 00	101 70	4 85	4 00	102 55
McIntire, Abram S. . .	132	75 00	75 49	3 61	3 00	76 10
McIntire, Annie M. . .	338	100 00	122 31	5 86	8 00	120 17
Peabody & Hutchinson	182-84	150 00	169 16	8 12	10 00	167 28
Peabody, Andrew . . .	56	100 00		1 13		101 13
Peabody, A. W. . . .	90	200 00	211 27	10 15	10 00	211 42
Peabody, Dean	344	100 00	100 69	4 80	5 00	100 49
Peabody, Laura E. . . .	534	100 00	103 16	4 95	4 00	104 11
Peabody, S. Maria . . .	584	100 00	103 61	4 97	5 00	103 58
Peabody, Samuel M. . .	204	100 00	113 06	5 42	6 00	112 48
Peabody, William M. . .		100 00	101 80	4 87	5 00	101 67
Pike, Sarah J.	412	125 00	130 51	6 24	10 00	126 75
Phelps, William M. . . .	148	100 00	104 95	5 01	6 00	103 96
Richardson, Benj. F. . .	164	100 00	100 90	4 83	4 00	101 73
Richardson, Rev. D. W.	410	100 00	100 90	4 83	4 00	101 73
Richardson, Daniel . . .		100 00	100 90	4 83	4 00	101 73
Richardson, Lucy G. . .	80	100 00	107 45	5 16	10 00	102 61
Russell, P. B.	430	200 00	223 46	10 73	15 00	219 19
Smith, E. D. & M. J. . . .	436	100 00	101 32	4 85	5 00	101 17
Smith, Sarah F.	102	150 00	159 83	7 46	12 00	155 29
Sargent, James A. . . .	750	100 00	100 00	5 65	3 00	102 65
Soper, Polly A.	298	100 00	102 86	4 91	5 00	102 77
Stiles, David		150 00	161 71	7 74	10 00	159 45
Stiles, Farnham	10	100 00	103 31	4 94	6 00	102 25
Taylor, Benjamin H. . . .	334	100 00	100 88	4 83	4 50	101 21
Thomas, H. Amelia . . .	64	75 00	76 42	3 66	3 00	77 08
Wellman, John R. . . .	40	200 00	201 43	9 67	10 00	201 10
Weston, Samuel W. . . .	36	200 00	242 01	11 63	15 00	238 64
White, Henry F.	208	80 00	80 45	3 85	3 00	81 30
Wilkins, Henry A. . . .	254	100 00	104 85	5 01	5 00	104 86
Wilkins, Edward W. . . .	172	150 00	152 17	7 30	5 00	154 47
Wilkins, Susan A. . . .	596	100 00	101 40	4 59	4 50	101 49
Wilkins, Samuel H. . . .	230	100 00	101 91	4 87	4 00	102 78
Young, John	278	100 00	101 84	4 87	4 00	102 71
					\$405 50	\$8,580 19

Endowed Lots Accounts

Interest from Danvers Savings Bank	\$277 50	
Interest from Salem Five Cents Sav. Bank	123 50	
Interest from Salem Savings Bank	4 50	
		\$405 50

EXPENDITURES

Arthur M. Peabody for care of lots	\$405 50
H. H. BRADSTREET,	
Treasurer.	

**Report of the Sealer of Weights and Measures
Year Ending November 30, 1925**

<i>Scales</i>	<i>Adjusted</i>	<i>Scaled</i>	<i>Condemned</i>
Platform, over 5,000 pounds	1	2	—
Platform, under 5,000 pounds	2	11	2
Counter, over 100 pounds	1	3	—
Counter, under 100 pounds	2	12	—
Beam, over 100 pounds	—	1	—
Spring, over 100 pounds	—	2	1
Spring, under 100 pounds	9	14	—
Computing, under 100 pounds	4	4	—
<i>Weights:</i>			
Avoirdupois	12	112	—
<i>Measures:</i>			
Liquid	—	57	2
Linear	—	1	—
<i>Automatic Liquid Measuring Devices:</i>			
Gasoline Pumps	13	22	—
Kerosene Pumps	2	3	—
Oil Pumps	2	5	—
Measures (Stops, etc.)	—	115	—

Leather Measuring Devices:

Power Machines	<u>2</u>	<u>2</u>	<u>—</u>
Totals	50	366	5

Sealing fees collected \$33.29

INSPECTIONS

Stores 5; Peddler's License 2; Marking Bread 8; Marking of Food Packages 3; Ice Scales 1; Paper or Fibre Cartons 8.

REWEIGHING AND RETESTING

Bread 4; Butter 4; Coal in Paper Bags 11; Dry Commodities 8; Flour 2; Gasoline Pumps 6.

Court cases 1, finding guilty.

Respectfully submitted,

E. O. CAMPBELL,

Sealer of Weights and Measures.

David Cummings Fund, Dec. 31, 1925

Balance Salem Five Cents Savings Bank,

January 1, 1925 \$3,678 97

Balance Salem Savings Bank, Jan. 1, 1925 3,931 35

Received United Shoe Mach. Co., dividends 115 50

Received Interest Salem Five Cents Sav. Bk. 174 91

Received Interest Salem Savings Bank 178 88

\$8,079 61

Less Trustees' orders paid 150 50

Balance on hand, January 1, 1926 \$7,929 11

Permanent fund \$7,500 00

Balance income available 429 11

\$7,929 11

Also 33 shares United Shoe Machinery Co.

common stock value, January 2, 1926, 48½

H. H. BRADSTREET,

Treasurer.

B. F. Emerson Fund

Principal in fund		\$10,077 89
Invested as follows:		
Broadway Savings Bank, Lawrence	\$1,332 22	
Salem Savings Bank, Salem	1,039 19	
Andover Savings Bank, Andover	1,201 67	
Danvers Savings Bank, Danvers	988 25	
Western Tel. & Tel. 5%, 1932	1,002 50	
New York Central & Hudson River		
R. R. 4%, 1934	1,031 25	
33 shares Atchinson, Topeka & Santa Fe		
Ry. preferred	1,482 81	
Atchinson, Topeka & Santa Fe 4%, 1995	2,000 00	
		<u>\$10,077 89</u>

Income February 1, 1925 to February 1926**RECEIPTS**

Broadway Savings Bank	\$66 60	
Salem Savings Bank	46 76	
Andover Savings Bank	60 04	
Danvers Savings Bank	46 93	
Western Tel. & Tel. Co. bonds	50 00	
New York Central & Hudson River R.R. bonds	40 00	
Atchinson, Topeka & Santa Fe bonds	80 00	
" " " " " " stock	165 00	
		<u>\$555 33</u>

EXPENDITURES

Maurice E. Tyler, Treasurer	\$527 56	
Naumkeag Trust Company, commission	27 77	
		<u>\$555 33</u>

List of Jurors

The following is a list of jurors prepared by the Selectmen in accordance with Chapter 348, Acts of 1907.

Adams, Willis H., Machinist	Maple Street
Anderson, Lewis, Machinist	South Main Street
Atwood, J. A., Undertaker	Maple Street
Currier, Raymond, Farmer	South Main Street
Barnaby, George E., Shoe Worker	Liberty Street
Giles, Wayne A., Druggist	South Main Street
Godbout, Onisine, Farmer	Park Avenue
Groce, George H., Clerk	Essex Street
Hutchinson, Charles W., Shoe Cutter	North Main Street
McCredie, James G., Nurse	Pleasant Street
Parsons, Edward B., Retired	Boston Street
Turnbull, William G., Machinist	Boston Street
Tyler, Harley M., Farmer	North Main Street
Wigley, Charles M., Farmer	Essex Street
Wilkins, G. Payson, Farmer	East Street
Young, William H., Carpenter	Pleasant Street

Flint Public Library

Trustees' Report

M. E. Tyler in account with Flint Public Library.

Charles L. Flint fund	\$5,000 00
Unexpended interest	72 51

\$5,072 51

Deposited in banks as follows :

Danvers Savings Bank	\$ 954 18
Andover Savings Bank	308 38

Essex Savings Bank, Lawrence	\$1,025 00	
Broadway Savings Bank, Lawrence	1,866 96	
Salem Five Cents Savings Bank	917 99	
		\$5,072 51
Cash in hands of Treasurer as last report	\$ 73 72	
Received from Town appropriation	300 00	
" " Naumkeag Trust Company		
of B. F. Emerson fund	527 56	
Received from Essex Savings Bank, Lawrence	50 00	
" Broadway Sav. Bank, Lawrence	93 30	
" Edith L. Fletcher, fines	31 71	
		\$1,076 29
Amount of Bills Paid for Books :		
DeWolfe & Fisk Company	\$114 23	
Gaylord Brothers	1 05	
Hermond Goldberger	48 40	
Desmond Publishing Co.	37 80	
		\$201 48
Miscellaneous Bills Paid :		
Edith L. Fletcher, Librarian	\$350 00	
" " postage, express, etc.	63 47	
Electric lighting	31 64	
William R. Godfrey, janitor	60 00	
A. B. Gillpatric, supplies	75	
E. C. Bragdon, hardware	2 65	
Frank Taylor, insurance	10 09	
G. P. Pope, treasurer's bond	7 50	
A. Norman, repairing lawn mower	1 50	
Danvers water board	13 00	
R. B. Draper, coal	130 60	
Maurice E. Tyler, wood	13 08	
George W. Newman, labor	75	
F. J. Barnard, rebinding books	53 20	

Library Bureau	3 25	
Charles W. Hutchinson, care of lawn	30 00	
Ropes Brothers, fertilizer	5 10	
A. A. Pembroke, flowers for Emerson lot	1 50	
		<hr/>
		\$728 08
Bills paid for books		201 48
		<hr/>
		\$929 56
Cash on hand		146 73
		<hr/>
		\$1,076 29

Respectfully submitted

GALEN B. HOWE
 WILLIAM R. GODFREY
 MAURICE E. TYLER
 GEORGE E. BARNABY
 CHARLES W. HUTCHINSON
 HENRY A. YOUNG

Trustees.

Librarian's Report—Annual Statistics

Volumes in library, January 1, 1925	8,966	
“ added by purchase	94	
“ “ gifts	89	
Total number of volumes added	183	
“ “ “ “ discarded	3	
Net gain in volumes	180	
	<hr/>	
Volumes in library, January 1, 1926		9,146
Circulation of books for year ending January 1, 1926		7,148
Largest monthly circulation, (August)		711
Smallest monthly circulation, (October)		452
Average monthly circulation		595

New borrowers registered	68
Number of worn volumes replaced	17
Patronage at reading table, for the year	1,281
Largest patronage at reading table, (March)	133
Smallest patronage at reading table, (July)	80
Average patronage at reading table, per month	106
Magazines loaned during the year	1,281
Amount collected on books kept overtime	\$31.71

General Report

This past year the patrons of the library have had the opportunity of seeing views of England, by means of an exhibit of pictures, entitled "A flight over England." This set of pictures was loaned by the Woman's Education Association of Boston.

During the year, Miss Helen W. Averill, a former resident of the town, has given the library a generous collection of books, including ten volumes of Robert Louis Stevenson's works, and also a complete set of the Waverly novels by Sir Walter Scott.

The library has been opened Tuesday and Saturday evenings, and Saturday afternoons through the year; also Thursday evenings during July and August, except two holidays—May 30 and July 4.

This year the library has taken advantage of the "Inter Library Loan" from the Boston Library, and has secured for library patrons, certain books desired by them, which would not have sufficient call to warrant the purchase of such books by the local library. By means of this "Inter Library Loan" these books may be borrowed for two weeks from the Boston Library.

The library has again been glad to help the schools of our town, by loaning a collection of books, named on the State

Reading List, so that the State Reading Certificate may be given to those pupils reading the required number of books, prescribed for each of the grades, above the third. It is hoped later on, if a sufficient number of pupils show the interest necessary, that one of the secretaries from the Division of Libraries of the State Board of Education, may be secured to come to our town, and we may have a public presentation of the Reading Certificates.

The usual good supply of weekly and monthly magazines is to be found on the reading table, as follows: American Magazine, American Boy, Atlantic, Century, Country Life, Harper's Monthly, Munsey's, National Sportsman, Woman's Home Companion, Popular Science Monthly, Outlook, Life, Youth's Companion, and Current History.

The library has received as gifts to the reading table the following magazines: Dearborn Independent, Our Dumb Animals, Christian Science Sentinel, Christian Register, and the National Republic.

The librarian wishes to express thanks and appreciation to the members of the Board of Trustees, for their continued co-operation and willing support in the general management of the library.

Respectfully submitted,

EDITH L. FLETCHER,

Librarian.

Tax Collector's Report

(1923)

Balance January 1, 1925		\$220 97
Collected personal to January 1, 1926	\$108 39	
Abatements	112 58	
	<hr/>	\$220 97
Interest		6 27

(1924)

Balance January 1, 1925		\$14,914 54
Collected polls	\$ 2 00	
Abatements, polls	78 00	
Collected real estate, personal, moth, to January, 1926	14,025 89	
Abatements personal, real estate	745 54	
Uncollected personal	63 11	
		<u>\$14,914 54</u>
Interest		562 95
Report of tax sale 1924		43 50

(1925)

Taxes assessed in year 1925		\$37,648 84
Real estate and personal, moth to January 1, 1926	\$21,229 64	
Polls collected	640 00	
Polls uncollected	106 00	
Uncollected personal, real estate and moth January 1, 1926	15,673 20	
		<u>\$37,648 84</u>
Interest		11 72

HENRY A. YOUNG, Tax Collector.

Town Hall Report for the Year Ending December 31, 1925

Received from Improved Order Red Men	\$82 40	
Received from Middleton Grange, No. 327	56 80	
Received from Piano	27 00	
Received from Entertainment and Dances	140 10	
		<u>\$306 30</u>

Report of Vital Statistics for the Year Ending December 31, 1925

Marriages 13; births 18; local deaths 14; other deaths 130.

Respectfully submitted,

WAYNE A. GILES, Town Clerk.

Assessed Valuation of the Town of Middleton

Real estate and personal property, assessed \$1,505,638 00

Tax raised on real estate and personal

property

\$37,490 07

Polls

746 00

\$38,236 07

Tax rate 1925, \$24.40 a thousand.

Total residents assessed property

386

Total non-residents assessed property

257

Persons assessed polls only

142

785

Persons assessed poll tax

373

Town Scales Report

381 weighings made at 10 cents net to the town

\$38 10

Cash on hand

\$38 10





ANNUAL REPORTS

OF THE

School Committee

Superintendent of Schools

AND

Yearly Statistics

OF THE

Grammar School

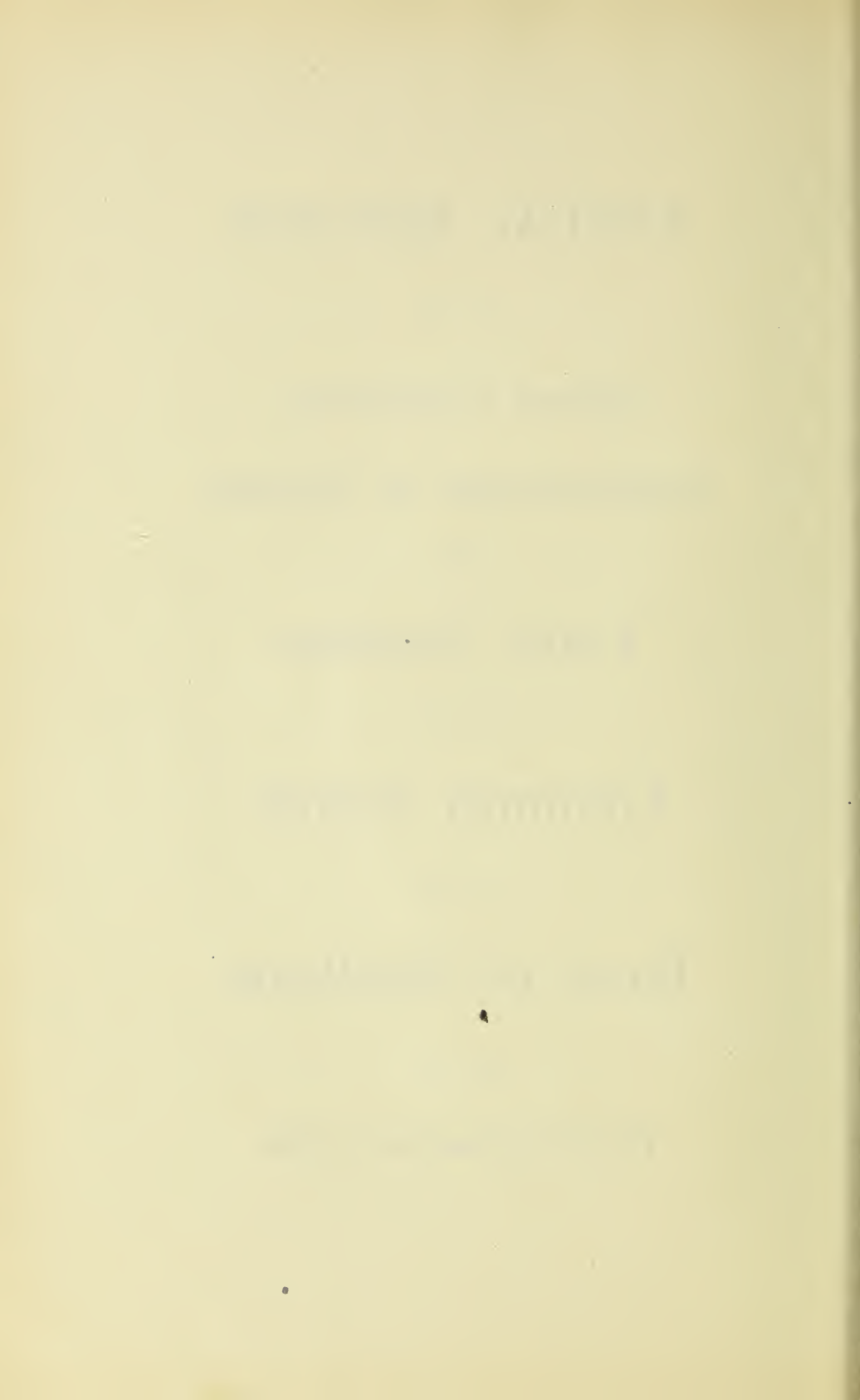
OF THE

Town of Middleton

FOR THE

Year Ending December 31, 1925

.



School Department

School Committee

Arthur E. Curtis, Chairman	Term expires 1928
Mrs. W. M. Berry	Term expires 1927
Albert W. Doolittle, Secretary	Term expires 1926

Stephen G. Bean, Superintendent of Schools
Dr. Andrew Nichols, School Physician
Mrs. M. E. Roundy, School Nurse

TEACHING STAFF

Miss C. Alice Manning, Principal, Grades 7-8
Miss Mira B. Noyes, Grades 5-6
Miss Fannie C. Hinckley, Grades 2-3
Miss Helen Connors, Grades 1-2
Miss Pearl Clarke, Special Instructor
Miss B. Gertrude Haywood, Sewing Supervisor
Mrs. Genie F. Kimball, Music Supervisor
Miss Helen Farley, Drawing Supervisor

Eli Richardson, Janitor

No School Signal—2 rounds on fire whistle at 7.45 A. M.

Report of School Committee

To the Voters of Middleton:

In submitting their annual report your School Committee wishes to state that it has tried to work faithfully for the best

interests of your children. Much time and thought has been given to the carrying out of what would be a benefit, not only to the physical needs of the school property, but to the teaching problems as well. The Committee has been a unit in all this work, and we trust that what has been done will merit your approval.

Transportation. Since last September our children from the suburban districts (two-thirds of the whole school enrollment) have been transported in warm, comfortable up-to-date motor barges. In cold, stormy weather they are now sheltered. There is a source of much gratification to the committee and was made possible by the increased appropriation, granted at the last annual Town meeting. The barge routes have been extended this year to include South Middleton.

Accident Insurance. Last year the committee placed an accident insurance policy, covering both barges, so that in case of trouble, which we pray, may never occur, the town will be amply protected. Your increased appropriation last year also made this possible. In view of the many accidents, we trust the wisdom of this is apparent.

Repairs. Much repair work was done on the Grammar school this past summer. It was originally planned to replace two ceilings, but the other two were found to be in such bad shape, that they were done also. Their condition was such that it was extremely fortunate that a serious accident, causing severe injuries to the children, had not occurred. All the walls in the rooms were repaired where necessary, and also the ceiling and walls in the upper hall on the boys' side. The building is now in good shape in this regard. The old wooden porches and steps were replaced by permanent concrete ones, and some necessary repairs made on the furnace. The electric lighting was also overhauled and additional lights installed.

Painting. The interior of the school was entirely repainted, including walls, ceilings, woodwork and blackboards. The dark walls were given a coating of light paint, which brightened the rooms greatly. The exterior of the school was repainted also.

Teaching Problems. Last fall the crowded condition of the first six grades especially the first and second, where there were 50 beginners, made it necessary to hire an additional teacher. The committee has been deeply concerned with the teaching problems of your school this past year, and earnestly recommend that this phase of the work, which is covered by the report of your Superintendent, Mr. Bean, be given close attention.

Your school has always had good teachers but if we are to continue on the high level we desire for our children, we must be ready and glad to spend money to get good teachers; and also to meet competition of towns around us in this respect. The changing nationalities of the children in your school today is also presenting a serious problem. We need to pay especial attention to this. Americanization and good teaching go hand in hand. All schools are facing this serious question.

Health Work. We wish to call attention to the good work done by our school nurse, Mrs. Roundy. We are indebted to her, for her careful, painstaking effort, which means so much for our children's good health.

ADDITIONS TO THE SCHOOL BUILDING

Because of the conditions that have prevailed this year, your committee has given serious thought to the advisability of an addition to the present building.

Last fall the first three rooms were so crowded that extra desks had to be secured, thus using these rooms to their full capacities. There were 50 children in the first and second

grades, which was too many for one teacher to handle successfully. When that number is reached, the State law says that extra help must be secured.

In the third, fourth, fifth and sixth grades there has been an unusual combination of retarded pupils who needed special help. The additional teacher your committee employed has helped in both these situations and her work has been greatly needed, but has been handicapped by lack of a suitable class room. The manual training work is handicapped by lack of room (see the superintendent's report for 1924,) being partly done at the Town Hall, and at a disadvantage in the class room.

In the past five years there has been an increase of twenty-seven pupils in the school. It is hard to tell just what the future growth in enrollment will be. A few more pupils next fall would make more room absolutely necessary. (The first week of February, since this report was started, saw four new pupils enrolled.)

Our suggestion is that on April 1st when the annual school census is due, that a special effort be made to find how many new pupils will be enrolled next fall. If it is found that we will need more room, there will then be time to call a special town meeting to consider the matter. Your committee in the meantime can secure figures on the cost of the two-room addition needed, and if it seems advisable to go ahead, there would be time to complete the work by September 1st.

NEEDS FOR 1926

The committee finds it necessary to replace the sanitary arrangements in the basement of the school this year, which will cost approximately \$450 and are including the amount in their budget. They also plan to repair the stairs on the boys' side of the school, and to have screens made for the windows in order to help overcome the fly nuisance in the summer and fall, which is most annoying and unsanitary.

BUDGET FOR 1926

The committee has carefully gone over its financial needs for the coming year. All estimates have been carefully figured and we must ask for \$18,400 as our appropriation for 1926. The increase over last year is made necessary mainly by the hiring of an additional teacher, increased cost for better elementary transportation; on increased high school costs; increased pupils in the grammar school with necessary increase of cost of supplies, etc., and the cost of replacing the sanitary system in the grammar school.

We wish to state at this time that the school committee is compelled to keep very accurate accounts of all expenditures, according to the system that is required by the State Board of Education in all schools. We must know at all times where and how your money has been spent. According to January figures from the State House, the cost of living in Massachusetts since 1914, has increased 73 per cent. This cannot help but be reflected in costs of operating your schools.

We submit the details of our budget needs for 1926:

Superintendent of Schools, salary	\$600 00
Expense	140 00
Supervisors, salaries	520 00
Principal, salary	1,400 00
Teachers, salaries	4,850 00
Text Books	300 00
Supplies and Miscellaneous	500 00
Janitor, salary	850 00
Fuel	450 00
Miscellaneous operating expenses	80 00
Repairs	550 00
Health	350 00
Transportation, elementary	2,720 00
Transportation, high	1,160 00

Tuition, high	\$3,800 00
New equipment	130 00
Total	<hr/> \$18,400 00

(Signed)

ARTHUR E. CURTIS, Chairman

MRS. M. W. BERRY

ALBERT W. DOOLITTLE, Secretary

Report of Superintendent

To the Middleton School Committee :

Madam and Gentlemen : Subscribed please find my Second Annual Report as superintendent of school for the town. Covering as it does a fiscal or calendar year it necessarily includes parts of two school years. Ordinarily this fact is not significant, but in the past year it is of decided importance due to differences in conditions in the two school years.

For the part of that school year ending in June conditions and progress were a continuation of the excellent record reported last year. With the opening of the school in September we were faced with different conditions of grave importance by no means anticipated at the outset.

The element of prime importance was the change in the teaching staff due to the superior financial inducements Danvers was able to offer Miss Knight and Miss Hooper. The loss of Miss Knight was most keenly felt because of her long years of service and her acquaintance with the peculiar difficulties presented in her room. With Miss Hinckley she had formed the basis of a most excellent team under the leadership of Miss Manning and adequately completed by Miss Hooper who, although with us a much shorter period, had fitted perfectly into the organization. The loss of a good teacher is always a drawback to a school because of the knowledge of individual

differences in children gained by association with the children themselves and that other information gained from close contact with teachers who have already taught these children.

In the case of Miss Knight there was peculiar significance due to the unusual gradations of ability found in the grades she was to have taught, and also because of the large number in the class. An additional element of difficulty was in the fact that Miss Knight's resignation came well along in the vacation after the superintendent had gone to Maine, comfortable in the belief that all was in readiness for the fall session. At this time of year the experienced teachers were mostly placed for the next year so that no little difficulty was met in finding anybody adequately prepared to assume the duties of directing the work of the fifth and sixth grades. It was a difficult situation for an old campaigner and it is to the credit of Miss Noyes that she has met the situation as well as she has. She had had but one year of experience and that in a different type of situation, and she was wholly unacquainted with the individual peculiarities of her pupils.

In the room which had been presided over by Miss Hooper an unexpected influx of new children presented further difficulty. The first grade was very large for this school and new members appeared for the second grade, so that Miss Conners, as her first experience, found a group too large for any teacher to handle efficiently. In fact the number soon became so great that strict observance of the law required another teacher. Even had the number remained inside the legal limit, the size of the first grade would have rendered really satisfactory work for both grades impossible.

Miss Hinckley also had a room full almost to overflowing, with several problems in unequal mental development to add to the difficulty. The situation here was like that in Miss Noyes's room only less aggravated; a condition bearable but not conducive to good work.

In short a crisis had finally been reached in a situation which had been at least annoying, precipitated in the end by an unprecedented influx of new pupils. It was evident that quick relief was imperative to restore the wonted tone of the school. The only possible relief was an increase in the teaching force.

The situation called for a teacher of peculiar attainments. She must be able to do most of the routine work with the second grade and act as a helping teacher, doing a kind of tutorial work, in all of the other grades up to the seventh. It also called for a person of tact in dealing with retarded pupils and those who found difficulty in understanding the work already taught by their room teachers.

The committee was quick to see this necessity and authorized the superintendent to find the best possible person available for the work. This accounts for the addition of Miss Pearl Clarke to the school teaching corps.

Miss Clarke was very well prepared for this type of work, being a teacher of extensive experience in the primary grades as well as the possessor of a close knowledge of the requirements of the middle grades. Her strong belief in the necessity of drill in the fundamentals and her practice of her belief gave promise that she would meet the situation adequately. This promise has been fulfilled.

Such are conditions at the close of this fiscal year. We have a school with three of its four rooms with a twenty per cent overload, and this in those grades where the foundation is laid for the successful education of the children of the town. This fundamental work is the real big job of our schools. If it is not well done the rest of the educational structure is as a house built upon sand.

Frequently people talk of the supreme importance of the Junior High School, but it is certain that if supreme importance is to be ascribed to any section of a child's school life it

is in those years wherein he acquires the actual tools of education. Given the ability to read efficiently, to combine numbers automatically, and to express his thoughts in clear and legible English the rest of a normal individual's education is bounded chiefly by his will to secure it. Guidance makes its acquisition simpler but is not wholly indispensable. On the other hand, slipshod reading habits, carelessness and slowness in handling numbers, and inability to express thought in decent language are the stumbling blocks which have ended many a student's school days.

We are now working under an emergency solution of a present difficulty. As a permanent method of procedure it is open to criticism. If the next school year is to bring any increase in numbers to this school in the lower grades, other than the normal entering class, something must be done to increase the seating capacity of the school plant.

Since the future is so uncertain and in the absence of information usually secured by the school census in April, it does not seem wise at this time to take steps looking to the addition to the building; but it should be in the minds of the voters that it may become necessary to call on the town later for funds to meet such construction.

SALARIES

During the year increases in salary were granted all of the teachers. This however did not prevent the loss of two excellent teachers. The things towns like Middleton have to face is this annual loss of good teachers because other towns will pay more.

These towns where a teacher has more than one grade must come to a realization that it requires a better grade of teacher to handle two grades efficiently than is required by the single grade organization. Now there is but one way to get quality and that is to pay what it costs, and when necessary

meet the bid of the other fellow. Middleton must make it possible for its committee to pay the market price and help make the positions so attractive that it will require an unusually attractive offer to take the teachers away.

It is a mistaken idea that the teacher's compensation is out of proportion to the service rendered. Ask any mother of two lively youngsters how she would like to have forty-five more to keep busy for five hours a day, to say nothing of teaching them. And it must be remembered that something more than the mere elements of learning has to be accomplished. We have now an Americanization problem.

Ten years ago there were in the schools of this town but thirteen children of foreign born parentage. This was but 7 per cent of the total enrollment. Five years later there were twenty-six or 17.7 per cent. Today forty-nine or 28.6 per cent of the children come from homes where in a great many cases English is not spoken. This is a difficulty the teacher has to counterbalance. In many cases the future outlook of an American citizen is dependent on the skill of our teachers. It surely pays to be sure that we have the type of teacher who has the vision to carry on this important civic life insurance.

HEALTH ACTIVITIES

Activities is a fitting caption for this department of our school program. Under the direction of Dr. Nichols and Mrs. Roundy things have been very active for a small town.

The vaccination inspection was very efficient, the weighing and measuring was done carefully and promptly, eyes, ears and throats received attention and in many cases were remedied on notice to parents. The underweight were given clinical attention and examinations were conducted under direction of the State Department of Health. This examination included X-ray tests and the Von Pequet skin tests.

Through the co-operation of the Red Cross and The Middleton Grange a very successful Dental Clinic was held in the school building. Dr. P. S. Murray spent several weeks on this work after the examination had been made under the direction of Dr. Gobie. Of the 150 children examined 112 received treatment and another good piece of work had been done.

In November the Schick Test was again given, and where necessary the immunizing treatment was given with the consent of the parents.

PENMANSHIP

Under Miss Manning's leadership a drive for better penmanship has been carried on and awards won from the Palmer Method by many pupils all the way from the fourth grade up.

Those winning awards for progress are as follows:

Buttons for Twenty-five Drills

Newton Maxwell, VII	Frederick Lang, VII
Angelina Menesale, VII	Albert Roberts, VII
Stanley Felix, V	Amy Morgan, V
Albert Doolittle, V	Alfred Phaneuf, VI
Justin Green, V	Rosalind Gould, V
Richard Anderson, V	Gordon Perfect, VIII
Florence Dale, VII	Conjetta Menesale, VII
William Kelley, V	Amelia Phaneuf, V
James Goodale, V	Ursula Busineau, V
Lillian Ogden, V	Nathalie Butler, V
Charles Lord, V	Mellicent Goodrich, V
Henry Jankoski, VIII	Elmer Rogers, VIII
George Godbout, VII	Allen Morrison, V
Lois Allen, V	Fernald Hillman, VI
James Ryer, VI	Elizabeth Doolittle, V
Rosamund LeCalst, IV	Caesar Rossi, IV
Allen Wennerberg, IV	Ernest Perfect, IV
Doris Duncan, IV	Victoria Jankoski, IV
	Roger Philbrick, VII

Progress Pins for One Hundred Drills

Wilma Butler, VII	Anne Green, VI
William Klosowski, VIII	Ruth Maxwell, VII
Adelaide Robinson, VII	Conjetta Menesale, VII
Mary Lang, VII	Florence Dale, VII
George Godbout, VII	Terence Klosowski, VII
Roger Philbrick, VII	Angelina Menesale, VII
Allan Marshall, VII	Stella Klosowski, V

Improvement Certificates

Addie Hurlburt, VIII	Goldie Ogden, VIII
Conjetta Menesale, VII	

Final Grammar School Certificates

Ruth Maxwell, VII	Adelaide Robinson, VII
Dorothy Ogden, VII	

(Roman numerals denote grade of pupil)

AGE AND GRADE DISTRIBUTION

	5	6	7	8	9	10	11	12	13	14	15	16	T	U. A.	%	U. A.	%
I	7	14	4										25	7	28	0	0
II		1	9	6	5	1							22	1	5	6	27
III			3	13	6	3							25	3	12	3	12
IV				4	3	9	3	1					20	4	20	4	20
V					3	5	3	3	2				16	3	19	5	31
VI						7	7	6	2	3	1		26	7	27	6	23
VII							1	7	2		1		11	1	9	1	9
VIII								4	9	6		1	20	4	20	1	5
	7	15	16	23	17	25	14	21	15	9	2	1	165	30	18	26	16

This tabulation requires little comment other than to state that the basis of tabulation is actual membership in the school on December 31. This does not equal the total enrollment on that date. There were probably five or more children who were enrolled who because of absence had automatically become non-members. Non-membership is recorded when a child has been absent ten consecutive days from any cause, even though he return to school on the twelfth day.

The age distribution throughout the school would fall into a normal curve of distribution. This is deceptive however and does not indicate actual conditions in the school from the standpoint of actual scholastic accomplishment. Tests to be given later will show this beyond possibility of question.

THE SCHOOL PLANT

Since the summer vacation the school building has been in much better condition than during the earlier period of the year. The money for repairs was well spent and well apportioned. The ceilings are now safe and the walls clean and bright making the rooms much lighter and more cheerful.

The exterior presents a pleasing and well kept appearance. It a credit to the town, showing that the people take a pride in their public institutions and are thrifty in caring for them. This is a good advertising for any town. Towns like people can be judged in some measure by their care for their appearance.

Mr. Richardson has taken his usual pride in keeping things clean and comfortable for the little folks and their teachers. We who come in close contact with schools know how important a part good service like this can play in the school life. It is especially pleasing to note the excellent relationship shown between Mr. Richardson and the children.

CONCLUSION

With no intention of fulsome flattery, I wish to commend

to the town the very good service of your School Committee. In co-operation they have been unfailing and because of the small part of my time given to Middleton they have necessarily had to do work which would ordinarily be handled by the Superintendent. They have also been very considerate in timing the monthly meetings to the best advantage for me. For their kindness and co-operation I wish to express my appreciation.

It a pleasure to have an opportunity to thank the local Red Cross and the Middleton Grange for their interest and help during the year.

Respectfully submitted,

STEPHEN G. BEAN.

Somerville, Mass., December 31, 1925.

**Middleton Pupils Graduating from Danvers
High School, Class of 1925**

ELEANOR RICE
ERNEST GOULD
WILLIAM MEADE
SEWELL PETTINGILL

Beverly Industrial School, Class of 1925

MAURICE TYLER

Middleton Grammar School, Class of 1925

PRISCILLA LOUISE COLTON
 RICHARD GILMORE FLOYD
 ADDIE MARION HURLBURT
 WILLIAM ANDREW
 JOHN KLOSOWSKI
 MARY ELIZABETH LANG
 JEAN KATHARINE McSHEEHY
 GOLDIE PEARL OGDEN
 DOROTHY EMERSON PAGE
 ROBERT DOUGLAS PARMENTER
 GORDON ROBERT PERFECT
 EVELYN VIOLA PHILBRICK
 ELMER NEWTON ROGERS
 RICHARD HOOD SANBORN

School Enrollments, 1925-1926

Danvers High School	34 pupils
Peabody High School	3 "
Beverly Industrial School	3 "
Essex County Agricultural School :	
Agricultural Department	6 "
Home-making Department	4 "
Grammar School, Middleton	170 "
Total	220 pupils
<hr/>	
High School cost per pupil, 1925 (including Danvers,	
Peabody and Beverly schools) approximately	\$127 00
Grammar School cost per pupil, 1925, approximately	\$75 00
Cost elementary transportation per pupil, approx-	
imately	\$20 00



RECOMMENDATIONS
OF THE
FINANCE COMMITTEE

TOWN WARRANT

AND THE

BALLOT

OF THE

TOWN OF MIDDLETON

MARCH, 1926

PART III

Recommendations of the Finance Committee for the Year 1926

TOWN OFFICERS' SALARIES

Selectmen	\$300 00	
Town Treasurer	250 00	
Town Clerk	200 00	
Town Accountant	300 00	
Tax Collector, 1 per cent of amount collected	350 00	
Assessors	500 00	
Registrars	30 00	
Moderator	25 00	
Inspector of Slaughtering	25 00	
Inspector of Cattle	150 00	
Sealer of Weights and Measures	100 00	
Constable	35 00	
Overseers of the Poor	100 00	
Superintendent of Burials	15 00	
Water Commissioners	30 00	
Cemetery Commissioners	30 00	
	<hr/>	\$2,440 00

Janitor of Town Hall, 35 cents per hour.

PROTECTION OF PERSONS AND PROPERTY

Police	\$800 00	
Building Fires	150 00	
Forest Fires	500 00	
Firemen's Wages	65 00	
	<hr/>	\$1,515 00

FORESTRY DEPARTMENT

Tree Warden	\$500 00	
Moth Department	481 36	
To set out trees	100 00	
	<hr/>	\$1,081 36

HIGHWAYS AND BRIDGES

Highways and the Selectmen be authorized to apply to State Highway Dept. for aid		\$4,900 00
Sidewalks		200 00
Snow Removal		
Bridges		300 00
		<u> </u>
		\$5,400 00

EDUCATION

Schools		\$18,400 00
Tuition and transportation of pupils to vocational schools		1,000 00
Library		500 00
		<u> </u>
		\$19,900 00

HEALTH AND SANITATION

Board of Health		\$100 00
Essex Sanitarium		319 27
		<u> </u>
		\$419 27

POOR DEPARTMENT

Poor Department		\$1,800 00
Soldiers		84 00
		<u> </u>
		\$1,884 00

UNCLASSIFIED

Contingent		\$1,200 00
Insurance		710 00
Town Hall		800 00
Memorial Day		225 00
American Legion		110 00
Cemeteries		800 00
Interest		1,500 00
Municipal Indebtedness		1,800 00
Middleton Electric Light, including depreciation		1,500 00
Tool House, to be re-appropriated and transferred from reserve		500 00
		<u> </u>
		\$9,145 00

J. WARREN OSBORNE, Clerk of Fin. Com.

Town Meeting Warrant

*Essex, ss. To Will A. Russell, Constable for the Town of
Middleton, in the County of Essex:*

GREETINGS :

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town qualified to vote in elections and in Town affairs, to meet at the Town Hall, in said Town, on

Thursday, the fourth day of March, next

at 7.30 o'clock P. M., for the following purposes :

ARTICLE 1. To authorize the selectmen to appoint such other Town Officers as are required to be chosen annually.

ARTICLE 2. To see what action the Town will take in regard to defraying the Town expenses for the ensuing year.

ARTICLE 3. To see if the Town will vote to authorize the Treasurer, with the approval of the Selectmen, to borrow money in anticipation of the revenue of the current financial year, and expressly made payable therefrom by this vote.

ARTICLE 4. By petition of B. Frank Phillips and ten others, to see if the Town will appropriate one thousand dollars, (\$1,000) to gravel East Street from Locust Street to the Boxford line.

ARTICLE 5. To see what action the Town will take in regard to a better water supply for Highland Road, by request of George O. Stimpson and Lorenzo W. Lovelace.

ARTICLE 6. To see what action the Town will take in regard to a bill signed by the Governor, in reference to paying the assessors six dollars, (\$6.00) per day.

ARTICLE 7. By petition of Arthur T. Page and sixteen others, to see what action the Town will take in regard to accepting Rules and Regulations drawn up by the Cemetery Commissioners.

And you are directed to serve this warrant by posting attested copies thereof, one at the Town Hall, one at the Center Post Office and one at store at Howe Station, in said Town, seven days at least before the time of holding said meeting. Hereof fail not and make due return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of said meeting aforesaid.

Given under our hands this 23rd day of February, 1926.

MAURICE E. TYLER,
E. STIMPSON HUTCHINSON,
WILLIAM H. SANBORN,

Selectmen of Middleton.



